

United States Court of Appeals
FOR THE EIGHTH CIRCUIT

No. 99-1917

Joseph Mays,

Appellant,

v.

Commissioner of Internal Revenue,

Appellee.

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Appeal from the United States
District Court for the
Eastern District of Missouri.

[UNPUBLISHED]

Submitted: May 7, 1999

Filed: July 12, 1999

Before McMILLIAN, LOKEN, and MURPHY, Circuit Judges.

PER CURIAM.

Joseph Mays commenced this action challenging an income tax deficiency determination by the Commissioner of Internal Revenue for Mr. Mays's 1997 tax year. The district court¹ dismissed the complaint on the ground that a taxpayer who wishes to challenge a deficiency prior to paying the tax must proceed by petition to the United States Tax Court. See 26 U.S.C. §§ 6213, 7442. Mr. Mays appeals. We affirm for

¹The HONORABLE STEPHEN N. LIMBAUGH, United States District Judge for the Eastern District of Missouri.

the reason stated by the district court. See 8th Cir. R. 47A(a). We deny Mr. Mays's motion to correct the district court's docket entries.

A true copy.

Attest:

CLERK, U. S. COURT OF APPEALS, EIGHTH CIRCUIT.